

HALSEY DIAKOW (DC Bar No. 90027466)  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 683  
Washington, D.C. 20044  
Telephone: (202) 307-2251  
Fax: (202) 307-0054  
Halsey.Diakow@usdoj.gov  
Western.taxcivil@usdoj.gov

*Counsel for the United States of America*

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF CALIFORNIA**

RICK FABELA DE LA CRUZ,

Plaintiff,

v.

INTERNAL REVENUE SERVICE, FRESNO  
OFFICE,

Defendant.

Case No. 1:25-CV-00234-KES-EPG

**STIPULATION AND JOINT  
MOTION FOR VOLUNTARY  
DISMISSAL**

Plaintiff Rick Fabela De La Cruz and Defendant United States of America, on behalf of  
named Defendant Internal Revenue Service,<sup>1</sup> have reached an agreement to resolve this case  
without further litigation. Pursuant to Federal Rule of Civil Procedure 41(a)(2), Plaintiff Rick  
Fabela De La Cruz and Defendant United States of America hereby stipulate to the voluntary  
dismissal of this action with prejudice.

<sup>1</sup> The real party in interest is the United States. The Internal Revenue Service is not a separately  
suable entity. *See generally Balser v. DOJ*, 327 F.3d 903, 907 (9th Cir. 2003).

1 There being nothing further for this Court to do, the parties request the Court approve the  
2 parties' stipulation and enter an order dismissing this action with prejudice, with each party to  
3 bear its own costs and expenses of litigation.

4 Respectfully submitted.

5  
6 Date: August 25, 2025

/s/ Halsey Diakow

7 HALSEY DIAKOW

8 Trial Attorney, Tax Division

U.S. Department of Justice

*Counsel for the United States of America*

9  
10 Date: 8/27/25



RICK FABELA DE LA CRUZ

11 1630 West Grand Ave

12 Porterville CA 93257

*Plaintiff, appearing pro se*

**CERTIFICATE OF SERVICE**

I certify that on August 28, 2025, I caused to be mailed a copy of the foregoing via First Class Mail to the following party at the following address:

Rick Fabela De La Cruz  
1630 West Grand Ave  
Porterville CA 93257

DATED: August 28, 2025

/s/ Halsey Diakow  
HALSEY DIAKOW  
Trial Attorney, Tax Division  
U.S. Department of Justice